

Health Insurance Portability and Accountability Act Fund
Balance Sheet - Statutory Basis

June 30, 2005
 (Amounts in thousands)

	2005	2004
ASSETS		
Cash and short-term investments.....	\$ 15,023	\$ 12,423
Receivables, net of allowance for uncollectibles:		
Due from federal government.....	2,541	3,088
Total assets.....	<u>\$ 17,564</u>	<u>\$ 15,511</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 1,657	\$ 2,579
Total liabilities.....	<u>1,657</u>	<u>2,579</u>
Fund balance:		
Unreserved fund balance (deficit):		
Designated for specific purpose.....	15,907	12,932
Total fund balance (deficit).....	<u>15,907</u>	<u>12,932</u>
Total liabilities and fund balance.....	<u>\$ 17,564</u>	<u>\$ 15,511</u>

Health Insurance Portability and Accountability Act Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 2005
 (Amounts in thousands)

	2005	2004
REVENUES AND OTHER FINANCING SOURCES		
Revenues:		
Federal grants and reimbursements.....	\$ 21,567	\$ 20,337
Total revenues.....	<u>21,567</u>	<u>20,337</u>
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	<u>-</u>	<u>-</u>
Total revenues and other financing sources.....	<u>21,567</u>	<u>20,337</u>
EXPENDITURES AND OTHER FINANCING USES		
Expenditures:		
Health and human services.....	17,305	21,604
Total expenditures.....	<u>17,305</u>	<u>21,604</u>
Other financing uses:		
Fringe benefit cost assessment.....	556	230
Operating transfers out.....	731	3
Total other financing uses.....	<u>1,287</u>	<u>233</u>
Total expenditures and other financing uses.....	<u>18,592</u>	<u>21,837</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses.....	2,975	(1,500)
Fund balance (deficit) at beginning of year.....	<u>12,932</u>	<u>14,432</u>
Fund balance (deficit) at end of year.....	<u>\$ 15,907</u>	<u>\$ 12,932</u>